



### **OTHER INFORMATION**

Budget Stabilization Fund & Inter-fund Transfers

Full-Time Equivalent

Glossary of Terms

Capital Projects and Equipment Plan

**Budget Stabilization Fund  
2015 Budget**

<b>Department</b>	<b>Purpose</b>	<b><i>Estimated Balance 12/31/2014</i></b>	<b><i>Proposed 2015 Transfer In</i></b>	<b><i>2015 Transfer Out</i></b>	<b><i>Estimated Balance 12/31/2015</i></b>	<b><i>Estimated Needs</i></b>
Capital	City Hall Remodel	101,661	30,000	-	131,661	TBD
Critical Incident		75,880	-	-	75,880	unknown
Facilities	Dome	225,000	-	-	225,000	800,000
	Exterior Brick	90,000	-	-	90,000	165,000
	Boiler-CH	20,000	20,000	-	40,000	250,000
Planning	Comprehensive Plan	-	10,000	-	10,000	45,000
Public Safety	Radios replacement-Police and Fire	25,000	50,000	-	75,000	225,000
Contingency		313,976	30,500	12,750	331,726	N/A
Total Transfers		<u>851,517</u>	<u>140,500</u>	<u>12,750</u>	<u>979,267</u>	<u>2,035,000</u>

**Other Transfers**

Transfer to fund Retiree health	325,000
Transfer from Budget Stabilization Fund to General Fund	750
Transfer from Budget Stabilization Fund to Aquatic Fund	12,000
Admin Charge Transfers	192,687
Transfer from Hydro plant to General Fund	450,000
Transfer from DUI to General Fund	20,000
Transfer from Leduc to Operations	50,000
Total other Transfers	<u>1,423,082</u>
Total All Transfers	<u>1,563,582</u>

CITY OF HASTINGS  
SUMMARY OF PERSONNEL  
BUDGETED REGULAR EMPLOYEES

Department/Fund	2012	2013	2014	2015	Employees
<b>Administration</b>					
City Administrator	1.00	1.00	1.00	1.00	1.00
Asst. City Admin/City Clerk	1.00	1.00	1.00	1.00	1.00
Communications Coordinator	1.00	0.50	0.50	0.60	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Building Services	1.00	1.00	1.00	1.00	2.00
IT Manager	-	-	1.00	1.00	1.00
IT Support Specialist	2.00	2.00	1.00	1.00	1.00
IT Help Desk	1.00	1.00	1.00	1.00	1.00
Total	9.00	8.50	8.50	8.60	10.00
<b>Building Safety</b>					
Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspectors	1.60	1.60	1.70	1.80	2.00
Code Enforcement Inspector	0.80	0.80	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	4.40	4.40	4.70	4.80	5.00
<b>Community/Economic Development</b>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
City Planner	-	-	1.00	1.00	1.00
Associate Planner	1.00	1.00	-	-	-
Total	2.00	2.00	2.00	2.00	2.00
<b>Finance</b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant II	2.00	2.00	1.80	1.80	2.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.80	0.80	0.80	0.80	2.00
Total	5.80	5.80	5.60	5.60	7.00
<b>Fire and Ambulance</b>					
Fire & EMS Director	1.00	1.00	1.00	1.00	1.00
Asst. Fire & EMS Director/Fire Marshal	1.00	1.00	1.00	1.00	1.00
Supervisor	-	-	-	3.00	3.00
Firefighter/Paramedic	11.00	11.00	11.00	12.00	12.00
Fire Inspector	1.00	1.00	1.00	1.00	1.00
Fire Service Office Manager	0.80	0.80	0.80	0.80	1.00
Administrative Assistant	0.80	0.80	0.80	0.80	1.00
Total	15.60	15.60	15.60	19.60	20.00
<b>Parks &amp; Recreation</b>					
<u>Operations</u>					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
P&R Operations & Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Parkkeeper/Forester	1.00	1.00	1.00	1.00	1.00
Parkkeeper II	4.00	4.00	4.00	4.00	4.00
Parkkeeper I	-	-	-	-	-
Sports & Rereation Supervisor	1.00	1.00	1.00	1.00	1.00
Youth First Coordinator	-	-	-	-	-
Administrative Assistant	0.63	0.63	0.63	0.63	1.00
<u>Civic Arena</u>					
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Civic Arena Supervisor	1.00	1.00	1.00	1.00	1.00
Total	11.63	11.63	10.63	10.63	11.00
<b>Police</b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00	2.00
Sergeant	6.00	6.00	6.00	6.00	6.00

CITY OF HASTINGS  
SUMMARY OF PERSONNEL  
BUDGETED REGULAR EMPLOYEES

Department/Fund	2012	2013	2014	2015	Employees
Officer	3.00	3.00	20.00	20.00	20.00
Officer	15.00	15.50	-	-	-
Officer	1.00	1.00	-	-	-
Officer	1.00	1.00	-	-	-
Police Office Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.70	3.70	3.80	4.00	4.00
<b>Total</b>	<b>33.70</b>	<b>34.20</b>	<b>33.80</b>	<b>34.00</b>	<b>34.00</b>

**Public Works**

Public Works Director	1.00	1.00	1.00	1.00	1.00
<u>Engineering</u>					
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Aide II	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.80	0.80	0.80	0.80	1.00
<u>Operations/Maintenance</u>					
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
PW Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
Senior Operator	-	-	1.00	1.00	1.00
PW Operator	-	-	3.00	3.00	3.00
Heavy Equipment Operator	3.00	3.00	1.00	1.00	1.00
Light Equipment Operator	3.00	3.00	2.00	2.00	2.00
HEO/Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance III	3.00	3.00	2.00	2.00	2.00
Maintenance II	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.80	0.80	0.80	0.80	1.00
<b>Total</b>	<b>22.60</b>	<b>22.60</b>	<b>22.60</b>	<b>22.60</b>	<b>23.00</b>

Total FTE's Regular Employees

104.73	104.73	103.43	107.83	112.00
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## Glossary of Terms

Accrual Accounting	The basis of accounting which recognizes revenue as they are earned and expenses as soon as a liability is incurred.
Ad Valorem Tax	A tax which is based on a value, such as property taxes are based on property values.
Balanced Budget	A budget in which revenues are equal to the expenditures.
Basis of Accounting	The technical term that describes the criteria governing the timing of the recognition of revenues and expenses.
Bonds	Debt issued by the City. Payable in principle installments for 5, 10, 20 years. Interest is also payable with the installments.
Bond Proceeds	The cash received from the sale of bonds.
Bonded Debt	The portion of City debt represented by outstanding bonds.
Budget	A financial annual plan of expenditures and revenues.
Budget-Adopted	The financial annual plan adopted by the City Council.
Budget Amendment	A change to the adopted budget approved by the City Council.
Capital Assets	Long-term tangible assets such as building, land, and equipment; sometimes referred to as fixed assets or infrastructure. The City's threshold is \$5,000.
Capital Improvement	Expenditure related to the acquisition, expansion or rehabilitation of an element of the government's fixed assets or infrastructure.
Capital Improvement Plan (CIP)	A long-term plan for capital expenditures to be incurred each year and the associated revenues to fund the expenditure. The City plan is five years in length.
Carry Over	An unspent item at the end of the year which the City Council approves to spend in the next year.
Intergovernmental Revenue	Revenues from other governments in the form of aid, grants, shared revenues, or payments in lieu of taxes.
Levy	The total amount of taxes or special assessments imposed by the City.
Local Government Aid (LGA)	Funds passed down to eligible cities by the State of Minnesota.
Market Value/Taxable Market Value	The value determined by the County Assessor for residential, and Commercial and Industrial properties.

Market Value Homestead Exclusion	A tax reduction given to all homesteads valued below \$413,800. The exclusion provides for a portion of each home's market value to be excluded from its value for property tax calculations.
Modified Accrual Basis of Accounting	The basis of accounting which recognizes increases and decreases in financial resources when the amounts are measurable and attainable. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Expenses are recognized to the degree that they are owed in the current period.
Net Assets	The difference between assets and liabilities in the government-wide statement of net assets.
Program	An activity or operation created to achieve a specific purpose or objective.
Reserves	Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.
Revenue	Funds collected as income to offset operational expenses including property taxes, charges for service, licenses & permits, etc.
Special Assessment	A levy made against a property to defray all or part of the cost of a capital improvement or service deemed to benefit that property.
Tax Capacity Value	The taxable portion of the market value which is based on classification rates determined by the type of property tax.
Tax Increment Financing (TIF)	A financing method in which bonds or pay as you go method are utilized and paid by the anticipated incremental increase in tax revenue resulting from the development or redevelopment of an area.